UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

L&L WINGS, INC.,	
Plaintiff,) Civil Action No.
v. MARCO-DESTIN INC., 1000 HIGHWAY 98 EAST CORP., PANAMA SURF & SPORT, INC.,) RULE 7.1 Statement
and E&T INC.,)))
Defendants.)

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for L & L Wings, Inc., (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

NONE

Date: May 29, 2007

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